

THE THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
 LEHMAN BROTHERS HOLDINGS INC.'S
 COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

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 Jacqueline Marcus
 Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
 and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON
 THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on June 4, 2012, Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases, filed its three hundred thirteenth

omnibus objection to claims (the “Three Hundred Thirteenth Omnibus Objection to Claims”), and that a hearing to consider the Three Hundred Thirteenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **July 19, 2012 at 10:00 a.m. (Prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Three Hundred Thirteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Jacqueline Marcus, Esq., Robert J. Lemons, Esq., and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope-Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); so as to be so filed and received by no later than **July 6, 2012 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Three Hundred Thirteenth Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Three Hundred Thirteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: June 4, 2012
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
-----X

**THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION TO CLAIMS
SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS THREE HUNDRED THIRTEENTH OMNIBUS
OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S
COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above-referenced chapter 11 cases (the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. The commencement of the chapter 11 cases of LBHI and its affiliates (collectively, the “Debtors”) has impacted parties in interest around the globe, including the Debtors’ prepetition counterparties, customers, and investors. Prepetition employees of the Debtors and their affiliates have, most certainly, also been affected. The Debtors attempted to minimize the impact on employees by, among other things, preserving more than 10,000 jobs through various asset sales and by transferring funds to establish a health care trust to backstop certain medical benefits. Unfortunately, as a result of the dramatic collapse of the Lehman Brothers empire, employees, like investors, could not be made whole for all of their damages and the nature of some of their compensation – in the form of restricted stock units or contingent stock awards – requires that their recovery be subordinated to claims against the Chapter 11 Estates. The law permits no other outcome.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Compensation Claims”) were filed by current and/or former employees of the Debtors and/or their affiliates on the basis of either restricted stock units, contingent stock awards, stock options, or other equity-related compensation (together, the “Equity Awards”). The Equity Awards were compensation awards which, among other things, provided the employee with the right to shares

of LBHI common stock on a future date upon the satisfaction of certain conditions. Certain of the Equity Awards were distributed or vested, while others were not distributed or vested.

3. The ownership of the Equity Awards constitutes an equity interest in LBHI, but does not constitute a claim against the Chapter 11 Estates as such term is defined in section 101 of title 11 of the United States Code (the “Bankruptcy Code”). Accordingly, LBHI files this omnibus objection, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [ECF No. 6664] to reclassify the Compensation Claims as equity interests. To the extent that insufficient documentation was attached to any of the claims listed on Exhibit A, the Debtors consulted their books and records and were able to identify such claims as Compensation Claims asserted pursuant to the Equity Awards.¹

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, (as applicable, the “Commencement Date”), the Chapter 11 Estates commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

¹ The Three Hundred Thirteenth Omnibus Objection to Claims is only seeking to reclassify as an equity interest the amount of the portion of the Compensation Claims that relate to Equity Awards. The Three Hundred Thirteenth Omnibus Objection to Claim does not have any effect on the portions of the Compensation Claims, if any, that are based on claims other than Equity Awards.

6. On January 14, 2010, the Court entered the Procedures Order, which authorizes the filing of omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012. Pursuant to the Plan, the Plan Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

The Equity Awards Are Not Claims

8. The Plan Administrator continues its review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent. As indicated on Exhibit A, certain of the Compensation Claims were improperly filed as secured or general unsecured claims and others were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Each of the Compensation Claims must be reclassified as an equity interest.

9. Both the Bankruptcy Rules and the Procedures Order provide grounds to object to the Compensation Claims. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” Procedures Order at 2.

10. Once objected to, a filed proof of claim is no longer “deemed allowed.” 11 U.S.C. § 502(a) (“A claim or interest, proof of which is filed . . . is deemed allowed, unless a party in interest . . . objects.”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

The Compensation Claims Should Be Reclassified as Interests

A. Compensation Claims Are for Equity Securities.

11. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §501(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security,’” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

12. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp.*, 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also In re Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to

exercise stock option portion of plan were equity security interest for purposes of determining priority).

13. The Equity Awards provided grantees with a right to acquire common stock in LBHI upon satisfaction of certain conditions precedent, similar to stock options or the right to exercise stock options. As a result, the Equity Awards fall within the definition of “equity securities” under the Bankruptcy Code. Because each of the Compensation Claims is based on the ownership of the Equity Awards, the Plan Administrator hereby seeks reclassification of the Compensation Claims as equity interests.

B. Subordination Provisions Present in Certain of the Agreements Are Enforceable Pursuant to Bankruptcy Code Section 510(a).

14. The agreements governing certain of the Equity Awards (the “Agreements”) provided that, in the event of a bankruptcy of LBHI, all claims arising from, in connection with, or in any way relating to, any failure of LBHI to deliver shares of common stock shall have the same priority as, and no greater priority than, common stock interests in LBHI. These Agreements advised grantees that:

All of [their] claims arising from, in connection with, or in any way relating to, any failure of [LBHI] to deliver to [them], or to a subsidiary for delivery by such subsidiary to [them], shares of Common Stock on the date when such shares are due to be delivered under this Agreement in satisfaction of each Unit granted to you shall be deemed, in the event of a bankruptcy of [LBHI], to be claims for damages arising from the purchase or sale of Common Stock of [LBHI], within the meaning of section 510(b) of the Bankruptcy Code and shall have in such bankruptcy the same priority as, and no greater priority than, common stock interests in [LBHI].

See, *e.g.*, 2003 Equity Award Program Agreement, ¶ 10; 2004 Equity Award Program Agreement, ¶ 10.

15. Section 510(a) of the Bankruptcy Code provides that “[a] subordination agreement is enforceable ... to the same extent that such agreement is enforceable under applicable nonbankruptcy law.” 11 U.S.C. § 510(a). Courts have routinely held that the “enforcement of lawful subordination agreements by Bankruptcy Courts does not offend the policy of equal distribution of the bankrupt’s estate.” *In re Leasing Consultants, Inc.* 2 B.R. 165, 168 (Bankr. N.Y. 1980), *citing In re Credit Industrial Corp.*, 366 F.2d 402, 407 (2d Cir. 1966). Under general contract law principles, when a subordination agreement is unambiguous, the parties’ rights are governed exclusively by that agreement. *In re Leasing Consultants, Inc.*, 2 B.R. at 169.

16. Compensation Claims arising out of agreements with subordination provisions similar to the one referred to above should have the same priority as common equity interests in LBHI, and the Court should reclassify such claims as interests.² Holders of such Compensation Claims do not have claims against the Chapter 11 Estates.

C. Bankruptcy Code Section 510(b) Mandates that the Compensation Claims Have the Same Priority as Common Equity of LBHI.

17. Another reason the Compensation Claims must be treated as equity is that section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim for damages arising from the purchase or sale of a security shall have the same priority as the security. 11 U.S.C. § 510(b).

18. As noted above, the Equity Awards fall within the Bankruptcy Code definition of “security.” In addition, the grant of the Equity Awards constitutes a “purchase or

² The Bankruptcy Code, the Bankruptcy Rules and case law make clear that the Chapter 11 Estates do not need to commence an adversary proceeding either to enforce a subordination agreement pursuant to Bankruptcy Code section 510(a) or to seek to subordinate a Compensation Claim pursuant to Bankruptcy Code section 510(b). FED. R. BANKR. P 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) (“Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.”).

sale” of a security. “Courts interpreting section 510(b) have read the term ‘purchase’ broadly and have included within its scope grants of stock and stock options as compensation.” *In re Wireless Corporation, Inc.* 384 B.R. 713, 718 (Bankr. D. Del. 2008). In *Wireless Corporation*, for example, the Delaware Bankruptcy Court held that the debtor’s grant of an equity compensation package, consisting of shares of stock and warrants, constituted a “purchase or sale” of a security. *See also In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor’s failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties’ termination agreement, was a claim arising from the purchase or sale of the debtor’s stock.); *In re Touch Am. Holding, Inc.*, 381 B.R. 95, 104 (Bankr. D. Del. 2008) (holding that claims based on stock received as matching contribution under an ERISA plan likewise constituted a “purchase or sale” of securities).

19. In *Enron*, employees filed claims asserting a right to payment for damages in connection with unexercised stock options they had received during the course of their employment. The Court held that it was clear that a stock option was a “security” as that term is defined in section 510(b) of the Bankruptcy Code. *Enron*, 341 B.R. at 150. The Court further found that, “[w]hile it is true that the Claimants did not purchase the stock options on the open market, they nonetheless exchanged value for the options: here, their labor. Such exchange falls under a broad reading of the term ‘purchase.’” *Id.* at 151 (citing *Frankum v. Int’l Wireless Communications Holdings, Inc. (In re Int’l Wireless Communications Holdings, Inc.)*, 279 B.R. 463 (D. Del. 2002) (“That Appellants received the Debtors’ stock as part of a compensation package does not preclude the transfer from being characterized as a purchase/sale of the Debtors’ stock.”)). This was true even where the employees “never elected to receive stock

options, but rather were required to take a minimum percentage of their annual bonus in stock option form.” *Id.* The Court found flaws in the employees’ argument that they did not “purchase” the stock options, because there was no voluntary exchange of goods, services or currency:

Although implicit, there is nonetheless a bargain and exchange of value. Here, the exchange is made not at the time of payment but prior to employment. If these Claimants were required to receive a portion of their compensation as options, that was a condition of employment the Claimants willingly accepted in return for their labor. These Claimants, thus, “purchased” the stock options with their labor.

Id.

20. The Court in *Enron* further concluded that “claims alleging the fraudulently induced election of stock options as part of a compensation package are claims ‘arising from’ the purchase of a security and should thus be subordinated pursuant to section 510(b).” *Id.* “[P]hysical possession of the security is not required for a claim based upon that security to be subordinated.” *Id.* at 163 (citing *American Broad. Sys. v. Nugent (In re Betacom of Phoenix, Inc.)*, 240 F.3d 823 at 829-30 (9th Cir. 2001) (finding that “[n]othing in § 510(b)’s text requires a subordinated claimant to be a shareholder.”)).

21. Like it did in *Enron*, the Court should find that the Equity Awards in this case are equity interests and the Compensation Claims arise from the purchase and sale of securities. As the Court found in *Enron*, neither the fact that Equity Awards were a form of compensation for services performed, nor the fact that claimants asserting Compensation Claims could not opt to receive compensation in cash in lieu of Equity Awards converts the Compensation Claims into debt claims. Any portion of a Compensation Claim alleging the

claimant was induced to accept or retain its Equity Awards should similarly be subordinated pursuant to section 510(b) of the Bankruptcy Code.

Reservation of Rights

22. LBHI reserves all rights to object on any other basis to any Compensation Claim, or any portion thereof, as to which the relief requested herein is not granted.

Notice

23. No trustee has been appointed in these chapter 11 cases. Notice of this Three Hundred Thirteenth Omnibus Objection to Claims has been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for Region 2; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

24. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: June 4, 2012
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS INC. ET AL, CASE NO. 08-13555 (JMP)
08-13555-mg Doc 28493 Filed 06/04/12 Entered 06/04/12 16:51:28 Main Document
OMNIBUS OBJECTION 313: EXHIBIT A - RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS
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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
1 ADLER, MONA J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/14/2011	67723	\$76,075.00	\$76,075.00	None
2 ALLRED, ANNIE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	19796	Undetermined	Undetermined	None
3 ALTIDOR, FRITZNER L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29298	\$4,430.00	\$4,430.00	None
4 ARAMAYO, LUIS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29295	\$716.00	\$716.00	None
5 ARAMAYO, LUIS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29296	\$4,978.00	\$4,978.00	None
6 AREVALO, DORIS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28360	Undetermined	Undetermined	None
7 ARTESINI, MONICA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14840	\$9,446.36	\$7,302.00	\$2,144.36
8 BAKER, CAROL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/15/2009	12947	\$10,233.00	\$10,233.00	None
9 BARICEVIC, JOANNA M	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13425	Undetermined	Undetermined	Undetermined
10 BARNETT, MATTHEW LEWIS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24677	\$1,364,926.55	\$294,058.67	\$1,070,867.88
11 BENSON, CRAIG O.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/29/2009	2136	\$312,864.31	\$248,492.99	\$64,371.32

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12 BERTAGNA, ROBERT	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27175	Undetermined	Undetermined	Undetermined
13 BHAVNA, PATEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/24/2009	9246	\$40,060.00	\$15,030.00	\$25,030.00
14 BHUTANI, SARABJIT S.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/28/2009	9634	\$2,879,070.04	\$2,482,716.06	\$396,353.98
15 BIRASCHI, PAOLA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/25/2009	34980	\$559,676.00	\$559,676.00	None
16 BIRNEY, JANET	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27235	\$10,950.00*	Undetermined	\$10,950.00
17 BORY, CHARLES H.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/5/2008	507	\$58,792.38	\$24,177.00	\$34,615.38
18 BOSSUNG, BRETT	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29626	Undetermined	Undetermined	Undetermined
19 BOUTSILOULI, BARBARA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14839	\$1,683.41	\$1,382.00	\$301.41
20 BREWER, KAREN H	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/10/2009	11297	\$271,928.05	\$243,514.00	\$28,414.05
21 BROADBENT, WILLIAM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/9/2009	65126	\$1,870,078.90	\$755,861.06	\$1,114,217.84
22 BROOKS, DAVID J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34559	\$259,911.00	\$259,911.00	None

* - Indicates claim contains unliquidated and/or undetermined amounts

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23 BURKE, TERENCE P	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	14402	\$26,685.00	\$23,645.00	\$3,040.00
24 CAMPBELL, ROBERT H	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/7/2009	7596	\$1,109,942.27*	\$340,758.00	\$769,184.27
25 CARAGIULO, NICHOLAS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28669	\$200,000.00*	Undetermined	\$200,000.00
26 CHADNEY, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16291	\$103,045.00	\$42,542.50	\$60,502.50
27 CHAMBERLAIN, DANIELLE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29542	\$57,500.00	\$30,000.00	\$27,500.00
28 CHAN, ANDREW L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28731	Undetermined	Undetermined	Undetermined
29 CHANG, ALFREDO Y.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29576	\$130,965.20	\$124,465.20	\$6,500.00
30 CHIDAMBARAM, SETHURAMAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	21905	\$30,115.34*	Undetermined	\$30,115.34
31 CHISHOLM, RUPERT F.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27571	\$10,950.00*	\$10,950.00	Undetermined
32 CHU, HELEN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/3/2012	67835	\$12,290.00	\$866.00	\$11,424.00
33 CIONGOLI, JEFFRY J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31371	\$406,652.00	\$255,873.00	\$150,779.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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34 CLOVES, STEVEN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	32024	\$47,969.00	\$26,654.00	\$21,315.00
35 COHEN, KENNETH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29625	\$10,950.00*	\$10,950.00	Undetermined
36 COLLIER, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/11/2009	11588	\$225,335.44	\$194,885.44	\$30,450.00
37 CONTI, ANGELA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30350	\$8,000.00*	Undetermined	\$8,000.00
38 COOKE, OLIVER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16099	\$2,205,084.00	\$2,205,084.00	None
39 CORDULA, PATRICK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14847	\$15,847.05	\$12,085.00	\$3,762.05
40 CORETH, MAXIMILIAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22202	\$22,620,000.00*	\$3,000,000.00	\$19,620,000.00
41 CORNEJO, EMIL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25457	Undetermined	Undetermined	None
42 CUCOLO, MATTHEW	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31369	\$13,612.00	\$13,612.00	None
43 CURTIS, CLARE E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	26030	\$604,000.00*	\$604,000.00	Undetermined
44 D'AMADEO, JOSEPH G	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19076	\$7,483,695.80	\$7,287,732.88	\$195,962.92

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45 D'ARCANGELO, MICHAEL III	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18355	\$3,190,418.00	\$3,190,418.00	None
46 DAUS, FRANZ-PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19301	\$11,991.03	\$9,182.00	\$2,809.03
47 DE JESUS, NESTOR E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34492	\$750,555.00	\$750,555.00	None
48 DEAN, EMMA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16276	\$20,561.00	\$10,561.00	\$10,000.00
49 DELANEY, STEVEN G	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/11/2009	11442	\$522,000.00	\$196,000.00	\$326,000.00
50 DELLARUSSO, RICHARD J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/28/2009	2112	\$219,545.52	\$112,876.55	\$106,668.97
51 DENNISON, G. MS.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31770	Undetermined	Undetermined	Undetermined
52 DEWAN, JOAN M	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/20/2009	5675	\$22,789.76	\$7,741.00	\$15,048.76
53 DIRSCHBERGER, SALVATORE E.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	14350	\$720,520.00	\$690,070.00	\$30,450.00
54 DISABATO, KENNETH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30411	\$6,000.00*	Undetermined	\$6,000.00
55 DMUCHOWSKI, JOHN J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34401	\$5,069.83	\$5,069.83	None

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56 DOPLER, MARY T.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/5/2009	7372	\$59,721.18*	Undetermined	\$59,721.18
57 DUFFY, KATHLEEN C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	21909	Undetermined	Undetermined	None
58 DUNN, JOHN J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	17764	Undetermined	Undetermined	None
59 EASTICK, HELEN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31768	\$49,594.00	\$46,549.00	\$3,045.00
60 EISENBERG, IRWIN M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/4/2009	10417	\$119,951.00	\$12,776.00	\$107,175.00
61 ENGEL, STEVEN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15255	\$284,161.36*	\$149,870.00	\$134,291.36
62 ESCOBAR, CALIXTO M. JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24873	Undetermined	Undetermined	Undetermined
63 FENNELL, CAROLE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	26580	Undetermined	Undetermined	Undetermined
64 FERBER, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15567	\$19,461.00	\$18,486.00	\$975.00
65 FILLER, RONALD H.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18688	Undetermined	Undetermined	Undetermined
66 FISCHER, CHRISTIAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14843	\$44,500.86*	Undetermined	\$44,500.86

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67 FITZENBERGER, GERDA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14842	\$31,936.17	\$24,560.00	\$7,376.17
68 FLYNN, PATRICK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18639	\$151,918.00	\$148,873.00	\$3,045.00
69 FORSYTH, DAVID M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27600	\$10,950.00*	Undetermined	\$10,950.00
70 FRYER, DANIEL J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22765	\$72,629.84	\$72,629.84	None
71 FU, CHANEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23817	\$21,910.00	\$21,910.00	None
72 GAMBARDELLA, LISA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27360	\$7,105.00	\$3,379.00	\$3,726.00
73 GAMBARDELLA, LISA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/22/2011	67812	\$22,105.00	\$3,379.00	\$18,726.00
74 GELBAND, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23808	\$10,950.00*	\$10,950.00	Undetermined
75 GHOSH, SHINJIT	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28650	Undetermined	Undetermined	Undetermined
76 GIACONE, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/10/2009	7829	\$18,947.74*	Undetermined	\$18,947.74
77 GIANFRANCO, PAPARELLA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34421	\$10,099,233.33	\$7,509,517.00	\$2,589,716.33

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78 GIBAUT, CAROLINE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22322	\$1,047,933.00*	\$1,047,933.00	Undetermined
79 GIESE, JOHN T.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	34212	\$4,925.00	\$925.00	\$4,000.00
80 GLASER, ANDREAS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14844	\$24,604.94	\$18,030.00	\$6,574.94
81 GLEN, JAMES J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29202	\$296,074.00	\$296,074.00	None
82 GOLDBERG, DANIEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18188	\$14,068.31	\$4,876.00	\$9,192.31
83 GOLDBERG, LOUISE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19518	\$15,565.00	\$12,520.00	\$3,045.00
84 GOLLIN, MARK D.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15134	\$792,128.00	\$500,000.00	\$292,128.00
85 GRAVES, ADRIAN T	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24498	\$8,629.00	\$5,884.00	\$2,745.00
86 GRAY, L.A. MS.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31769	\$5,883.00	\$2,838.00	\$3,045.00
87 HABER, SANFORD A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22132	\$183,350.85*	\$123,350.85	\$60,000.00

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88 HAHN-COLBERT, SANDRA M	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/24/2009	34727	\$250,000.00	\$250,000.00	None
89 HAHN-COLBERT, SANDRA M	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/24/2009	34728	\$41,888.00	\$41,888.00	None
90 HANSELL, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14747	\$3,252,616.06	\$2,777,178.06	\$475,438.00
91 HEBENBROCK, MONIKA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14841	\$15,433.07	\$11,814.00	\$3,619.07
92 HEDLUND, ROBERT G III	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30057	Undetermined	Undetermined	Undetermined
93 HIGGINS, CATHERINE M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/28/2009	9679	\$13,656.00	\$10,611.00	\$3,045.00
94 HOLLEB, THOMAS J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	4/2/2010	66496	\$2,358,400.00*	\$2,358,400.00	Undetermined
95 HORNICK, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/28/2010	66971	Undetermined	Undetermined	Undetermined
96 HOULIHAN, BRENN A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25116	Undetermined	Undetermined	None
97 HOWARD, NICHOLAS P.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28279	\$3,247,606.03	\$2,080,000.00	\$1,167,606.03
98 HUTCHERSON, SOPHIE L	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16288	\$253,655.00	\$232,340.64	\$21,314.36

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99 ICASIANO, SERAFIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27948	\$5,445.46	\$2,657.00	\$2,788.46
100 JENDRUSIAK, KARINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/11/2009	7998	Undetermined	Undetermined	Undetermined
101 JONES, ANDREW L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18928	\$102,976.59	\$84,706.59	\$18,270.00
102 KAMENOFF, NICK N	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24883	\$8,829.66	\$5,347.06	\$3,482.60
103 KAMENSKY, DANIEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28712	Undetermined	Undetermined	Undetermined
104 KENNEY, ARTHUR J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	2/10/2012	67880	\$81,597.66	\$65,172.11	\$16,425.55
105 KILLIAN, GARY M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24154	\$1,000,000.00*	Undetermined	\$1,000,000.00
106 KING, HARRIET CHAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34546	\$6,081.00*	\$6,081.00	None
107 KIRK, ALEX	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23919	Undetermined	Undetermined	Undetermined
108 KLINGER, JEFFREY M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/27/2009	6256	\$500,000.00	\$135,922.94	\$364,077.06
109 KOZLOV, ANATOLY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/23/2011	67740	\$92,455.00	\$92,455.00	None

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110 KRASNOPOLSKY, DAVID	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27297	\$25,832.18	\$6,416.00	\$19,416.18
111 KRAUSE, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/3/2008	1191	\$160,416.70*	Undetermined	\$160,416.70
112 KRAVETZ, LARRY J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27319	Undetermined	Undetermined	Undetermined
113 KUN, WILLIAM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/19/2008	1395	\$58,058.46*	Undetermined	\$58,058.46
114 KUNZ, ROBERT F.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19517	\$295,084.57	\$15,184.57	\$279,900.00
115 LAMMIN, STEVEN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/31/2009	9916	\$19,406.49	\$16,361.49	\$3,045.00
116 LARIT, KEITH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28275	\$408,328.42	\$213,799.60	\$194,528.82
117 LEE, MATTHEW	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	14072	Undetermined	Undetermined	None
118 LEWIS, SARAH J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/20/2009	8812	\$403,077.00	\$372,627.00	\$30,450.00
119 LIU, AMY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27354	\$6,621.27	\$4,346.00	\$2,275.27
120 LIU, AMY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/6/2011	67779	\$19,371.00	\$4,346.00	\$15,025.00

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121 LIVINGSTONE, JONATHAN LOUIS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15663	\$37,802.00	\$2,373.00	\$35,429.00
122 LOMBARDI, MARCELLO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14845	\$4,784.34*	Undetermined	\$4,784.34
123 LOPRETE, BECKY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27356	\$11,806.00	\$7,431.00	\$4,375.00
124 LOZANO, ROSA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27359	\$6,802.81	\$2,623.00	\$4,179.81
125 LUKEN, PATRICIA M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	22763	\$216,744.00	\$216,744.00	None
126 MAHLER, JAY M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24031	\$166,121.59	\$46,596.29	\$119,525.30
127 MARTIAK, YULIYA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/3/2012	67834	\$6,477.04	\$888.00	\$5,589.04
128 MARTINELLI, JOHN E.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/28/2011	67833	\$21,961.00	\$11,058.00	\$10,903.00
129 MARTINOVIC, MARIO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14846	\$9,746.65	\$7,537.00	\$2,209.65
130 MARTYN, LYNETTE	08-13905 (JMP)	CES Aviation LLC	9/16/2009	13351	\$100,000.00*	Undetermined	\$100,000.00
131 MCCULLY, MICHAEL K.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/15/2009	65949	\$837,036.00	\$837,036.00	None

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132 MCGEE, HUGH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31081	Undetermined	Undetermined	Undetermined
133 METAXAS, JAMES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/15/2009	12996	\$47,253.48	\$47,253.48	None
134 MICHAELS, JEFFREY A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/30/2010	66974	\$14,070,006.00*	\$14,070,006.00	Undetermined
135 MILEWITS, ALYSSA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30096	\$1,255.00	\$1,255.00	None
136 MITCHELL, LEE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	17782	\$64,032.61	\$60,987.61	\$3,045.00
137 MO KAN LI	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/6/2011	67780	\$19,942.31	\$2,650.00	\$17,292.31
138 MOHR, SCOTT W.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27180	Undetermined	Undetermined	Undetermined
139 MONTELLA, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/29/2011	67751	\$57,747.21	\$16,978.00	\$40,769.21
140 MOSLEY, KARAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	32519	\$200,000.00*	Undetermined	\$200,000.00
141 MULLEN, MICHAEL J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27599	\$354,417.72	\$158,211.05	\$196,206.67
142 NANCOZ, SALLY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	26300	\$90,000.00	\$90,000.00	None

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143 NANKA-BRUCE, ODAATEI	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13436	\$17,105.00	\$14,060.00	\$3,045.00
144 NELSON, ANDREW M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	33526	\$77,767.52	\$74,722.52	\$3,045.00
145 NEVILLE, IAN A	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31678	\$6,423.89	\$3,378.89	\$3,045.00
146 NEWMAN, MARK H	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18339	\$9,150,000.00	\$8,500,000.00	\$650,000.00
147 NISCO,MARIE R.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15262	\$43,117.00	\$3,442.00	\$39,675.00
148 NUZZELA, DANIELLE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15694	\$992.00	\$992.00	None
149 ODRICH, MICHAEL J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	20199	\$4,480,357.00*	\$4,480,357.00	Undetermined
150 ODRICH, MICHAEL J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	20200	\$10,100,000.00*	\$10,100,000.00	Undetermined
151 OLIVIER, HELMUT	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14855	\$1,244,228.16	\$916,624.00	\$327,604.16
152 ORLAN, FRED	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22129	Undetermined	Undetermined	Undetermined
153 OTAMENDI, MIGUEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	32085	\$712,491.31	\$701,178.31	\$11,313.00

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
154 OVERLANDER, KEITH F.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23561	Undetermined	Undetermined	Undetermined
155 PATEL, BHAVNA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/24/2009	9244	\$40,060.00	\$15,030.00	\$25,030.00
156 PATEL, SHAILY B.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	26133	\$714.80	\$482.00	\$232.80
157 PATTERSON, MARTIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16289	\$435,321.00	\$414,006.00	\$21,315.00
158 PEDONE, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22130	Undetermined	Undetermined	Undetermined
159 PEISKER, GERHARD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14848	\$7,668.80*	Undetermined	\$7,668.80
160 PELAYO, CARLOS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	34221	\$22,640.00	\$22,640.00	None
161 PENCU, RALUCA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31420	\$110,000.00	\$23,000.00	\$87,000.00
162 PETRUCELLI, MICHAEL J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/20/2009	5770	\$2,452,214.56	\$2,380,959.00	\$71,255.56
163 PETTET, SHELLEY RAE SCH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/22/2009	5851	Undetermined	Undetermined	None
164 PLAVAN, KATHERINE L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30043	Undetermined	Undetermined	None

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
165 PRANAITIS, JEFFREY D.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13891	\$2,093,269.00*	Undetermined	\$2,093,269.00
166 PRESTON, GERAINT N	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19576	\$203,600.00	\$85,377.00	\$118,223.00
167 PULIDO-CROWE, OLGA A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16216	\$359,686.85	\$190,230.12	\$169,456.73
168 QUINONES, RICHARD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	2/24/2009	3008	\$18,624.00	\$8,624.00	\$10,000.00
169 RABIN, ELI	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28682	\$1,067.00	\$1,067.00	None
170 RAHMAN, MOHAMMED M	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30740	\$21,251.00	\$17,251.00	\$4,000.00
171 RAY, RAJ T	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/14/2009	12168	\$355,647.00	\$314,247.00	\$41,400.00
172 RAYMOND, RICK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/14/2009	5338	\$15,714.29	\$1,964.29	\$13,750.00
173 RHYS-TAYLOR, OPAL D	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13345	\$6,444.00	\$3,399.00	\$3,045.00
174 RODRIGUEZ, NANCY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/19/2008	1392	\$1,741.75*	Undetermined	\$1,741.75
175 RODRIGUEZ, NANCY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22265	\$1,119.16*	Undetermined	\$1,119.16

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
176 RODRIGUEZ-COLON, ELIZABETH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/23/2009	34491	Undetermined	Undetermined	None
177 ROSE, SARAH E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	14303	\$16,030.77	\$12,985.77	\$3,045.00
178 ROSS, MEREDITH H	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19588	\$10,000.00*	Undetermined	\$10,000.00
179 RUSSELL, MARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31225	\$2,422,363.00	\$2,121,406.00	\$300,957.00
180 RUTTER, JAY P.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30400	Undetermined	Undetermined	Undetermined
181 SAKER, BRIAN HUGH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16203	\$32,123.00	\$29,078.00	\$3,045.00
182 SALVATORE, JULIANNE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/8/2009	10633	\$776,889.00	\$160,000.00	\$616,889.00
183 SALZMAN, ERIC	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18808	\$634,488.00	\$634,488.00	None
184 SANTODOMINGO MARTELL, ALVARO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	19947	\$178,031.00*	\$156,716.00	\$21,315.00
185 SARIC, RENATO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19302	\$9,102.68	\$7,039.00	\$2,063.68
186 SCAMUFFO, JOSEPH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/4/2009	10458	\$48,616.00	\$27,301.00	\$21,315.00

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
187 SCHAEFER, JEFF	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22768	Undetermined	Undetermined	Undetermined
188 SCHAUB, MARY-ELIZABETH	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28080	\$3,710.00*	\$3,710.00	Undetermined
189 SEERY, JAMES P	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23554	Undetermined	Undetermined	Undetermined
190 SENIOR, MARION J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18748	\$44,543.18	\$14,093.18	\$30,450.00
191 SEWARD, BRIAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/11/2009	11590	\$115,492.70	\$85,042.70	\$30,450.00
192 SHAH, ASHISH C	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	33026	Undetermined	Undetermined	Undetermined
193 SHANNON, WILLIAM E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30036	\$606,000.00	\$606,000.00	None
194 SHAPIRO, ROSS B.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31374	\$85,752.31*	Undetermined	\$85,752.31
195 SHEK-FREEDMAN, ADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27357	\$2,247.00	\$805.00	\$1,442.00
196 SHLIMON, MICHELLE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	34213	\$5,675.00	\$1,675.00	\$4,000.00
197 SILVERS, STEVEN T.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23874	\$50,000.00	\$50,000.00	None

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
198 SIMONS, LAWRENCE G.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24669	\$237,036.53	\$187,280.41	\$49,756.12
199 SINER, JASON	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/6/2008	534	\$111,546.99	\$7,003.47	\$104,543.52
200 SINN, ADAM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24655	\$6,101,200.00	\$101,200.00	\$6,000,000.00
201 SIU, RICHARD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30364	\$88,757.17	\$86,235.00	\$2,522.17
202 SMITH, MARGARET E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/10/2009	11054	\$111,939.00	\$81,489.00	\$30,450.00
203 SNELLING, STEPHEN J	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/20/2009	8813	\$108,464.00	\$105,419.00	\$3,045.00
204 SOLINGER, MARTHA E.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30637	Undetermined	Undetermined	None
205 STEINBERG, DARRYL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31185	\$456,825.00	\$345,287.00	\$111,538.00
206 STUCCHIO, ANTHONY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31138	\$402,225.00	\$347,408.00	\$54,817.00
207 SULLIVAN, MANDY L	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16275	\$13,639.30	\$10,594.30	\$3,045.00
208 SUTTON, JULIAN R	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/28/2009	35055	\$778,003.52	\$778,003.52	None

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
209 SWEENEY, BRAD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28733	Undetermined	Undetermined	Undetermined
210 TAM, JACKSON	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30444	\$4,526.92*	Undetermined	\$4,526.92
211 THOMPSON, SARAH C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	24581	Undetermined	Undetermined	Undetermined
212 TOSCANI, EDOARDO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25357	\$4,593,111.00	\$4,540,340.00	\$52,771.00
213 TRAILL, TRICIA A	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	32739	Undetermined	Undetermined	None
214 TSESMELIS, NICOLE E.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	3/10/2009	3287	\$10,913.95*	Undetermined	\$10,913.95
215 UPTON, EMILY S	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/10/2009	11244	\$75,360.00	\$72,315.00	\$3,045.00
216 VENEGAS, ROSA E.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/10/2009	7743	\$69,411.54	\$4,157.50	\$65,254.04
217 VOLINI, PIERLUIGI	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25900	Undetermined	Undetermined	Undetermined
218 VOLPE, DARCY L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/31/2009	9842	\$127,982.91	\$127,982.91	None
219 WALESCH, JAY E	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23899	\$80,258.46	\$4,817.00	\$75,441.46

* - Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
220 WALSH, MARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29624	Undetermined	Undetermined	Undetermined
221 WARD, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/31/2009	9915	\$1,966,452.39	\$1,878,300.00	\$88,152.39
222 WATERS, ANDREW THOMAS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19623	\$4,617.16	\$1,164.00	\$3,453.16
223 WECKER, JEFFREY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29718	Undetermined	Undetermined	Undetermined
224 WELCH, MICHAEL GODFREY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/29/2009	2127	\$115,437.66*	Undetermined	\$115,437.66
225 WELSH, JOHN M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27176	Undetermined	Undetermined	Undetermined
226 WILKINSON, TIMOTHY B	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/24/2009	34829	\$1,543,425.91	\$1,543,425.91	None
227 WILSON, DAVID FLORES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30435	\$115,751.00	\$67,600.00	\$48,151.00
228 WILSON, GRAHAM RAYMOND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	18637	\$219,685.21	\$201,415.21	\$18,270.00
229 WINTER, HANS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14850	\$5,691.78	\$4,577.00	\$1,114.78

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NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
230 WITKIN, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/1/2009	10035	\$909.00*	Undetermined	\$909.00
231 WITKIN, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/31/2009	9981	\$12,633.00*	\$12,633.00	Undetermined
232 YEUNG, BRIAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	27233	\$6,575.77	\$345.00	\$6,230.77
233 YEUNG, BRIAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/1/2011	67791	\$22,175.77	\$345.00	\$21,830.77
234 YOSHIMURA, ROBIN K.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30552	\$160,689.00	\$94,000.00	\$66,689.00
235 ZALOUM, PHILIP B	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13440	\$53,076.00	\$50,031.00	\$3,045.00
TOTAL					\$145,515,563.87	\$101,384,459.37	\$44,131,104.50

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THREE HUNDRED THIRTEENTH OMNIBUS OBJECTION
TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the three hundred thirteenth objection to claims, dated June 4, 2012 (the “Three Hundred Thirteenth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking to reclassify Compensation Claims as equity interests, all as more fully described in the Three Hundred Thirteenth Omnibus Objection to Claims; and due and proper notice of the Three Hundred Thirteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Three Hundred Thirteenth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Three Hundred Thirteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Thirteenth Omnibus Objection to Claims.

ORDERED that the relief requested in the Three Hundred Thirteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Three Hundred Thirteenth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE